

State of Idaho

Office of the Secretary of State

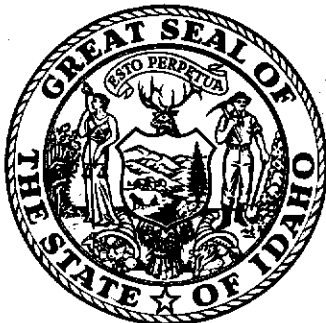
**CERTIFICATE OF AUTHORITY
OF
MERCER ME BENEFITS VALUATION SERVICES LLC**

File Number W 96780

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Uniform Limited Liability Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: September 29, 2010



Ben Yursa

SECRETARY OF STATE

By

[Signature]



APPLICATION FOR CERTIFICATE OF AUTHORITY FOR FOREIGN LIMITED LIABILITY COMPANY

10 SEP 29 PM 4:48

SECRETARY OF STATE
STATE OF IDAHO.

(Instructions on back of application)

1. The name of the limited liability company is:

Mercer ME Benefits Valuation Services LLC

2. If the name of the limited liability company is not permissible or is not available in Idaho, the name the foreign limited liability company will use in Idaho is:

3. The jurisdiction under whose laws the limited liability company is formed is: Delaware

4. The name and complete street address of the registered agent in Idaho is:

C T Corporation System 1111 West Jefferson, Suite 530, Boise, Idaho 83702

5. The street and mailing address of the limited liability company's principal office is:

1166 Avenue of the Americas, New York, NY 10036

Street Address

Mailing Address, if different

6. The street and mailing address of the limited liability company's office in the jurisdiction under whose laws it is organized is:

1209 Orange St Wilmington DE 19801

Street Address

Mailing Address, if different

7. The name and mailing address of at least one member or manager:

Mercer (US) Inc. 1166 Avenue of the Americas, New York, NY 10036

8. The mailing address for future correspondence:

1166 Avenue of the Americas, New York, NY 10036

9. Signature of a manager, member or authorized person.

Susie S. Dare

Signature

Susie S. Dare

Typed Name

Secretary of State use only

IDAHO SECRETARY OF STATE

09/30/2010 05:00

CK: 19740 CT: 20168 BH: 1241152

1 @ 100.00 = 100.00 REGFORGLLC # 2

1 @ 20.00 = 20.00 EXPEDITE C # 3

W 96780

cert_auth_foreign_LLC Rev: 07/2010

Delaware

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The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "MERCER ME BENEFITS VALUATION SERVICES LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-EIGHTH DAY OF SEPTEMBER, A.D. 2010.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE NOT BEEN ASSESSED TO DATE.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "MERCER ME BENEFITS VALUATION SERVICES LLC" WAS FORMED ON THE TWENTY-SEVENTH DAY OF SEPTEMBER, A.D. 2010.

4877112 8300

100950305

You may verify this certificate online
at corp.delaware.gov/authver.shtml




Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 8256943

DATE: 09-28-10